

Tax Avoidance Is Seen From The Perspective Of Corporate Social Responsibility, Capital Intensity And Inventory Intensity In Developing Countries

**Ilham Arifidianto¹, Nurul Aini¹, Rudi Harianto¹, Putri Zanufa Sari¹, Rony Wardhana¹,
Frenky Yusuf¹, Anik Mubiatiningrum¹, Abdul Talib Bin Bon²**

¹Faculty Economy and Business, Narotama University
Surabaya, Indonesia

²Fakulti Pengurusan Teknologi dan Perniagaan
Universiti Tun Hussein Onn Malaysia (UTHM)
Johor, Malaysia

nurul.aini@narotama.ac.id

Abstract

This study has the objective to analyze the effect of corporate social responsibility, capital intensity and inventory intensity on tax avoidance. The measurement of tax avoidance in this study uses a cash effective tax rate (CETR). The population of this study is a manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2015-2017. The research sample consisted of 58 companies. Data analysis techniques using multiple linear regression with the SPSS program. The results showed that CSR, capital intensity and inventory intensity simultaneously effect on tax avoidance with a significant value of 0,062. Corporate social responsibility had a negative effect on tax avoidance with a significant value of 0,082. Capital intensity does not effect on tax avoidance with a significant value of 0,136. Inventory intensity had a positive effect on tax avoidance with a significant value of 0,042.

Keywords: Corporate Social Responsibility, Capital Intensity, Inventory Intensity, Tax Avoidance

Biographies

Ilham Arifidianto is an student of Faculty of Economics and Business, Universitas Narotama, Department of Accounting. Surabaya Indonesia.

Nurul Aini is a Lecturer in Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor degree of Accounting from Universitas Brawijaya and Master of Accounting from Universitas Wijaya Kusuma and Doctoral of Accounting form Universitas Airlangga. Her research interests are in the field of Accounting, CSR, Finance, and Tax.

Rudi Harianto is a Lecturer in Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor degree of Accounting from STIESIA and Master of Accounting from Universitas Airlangga. Her research interests are in the field of Accounting, Finance, and Tax.

Putri Zanufa Sari is a Lecturer in Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor degree of Accounting from Universitas Katholik Widya Mandala and Master of Accounting from Universitas Brawijaya. Her research interests are in the field of Accounting, Finance, and Tax.

Rony Wardhana is a Lecturer in Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor degree of Accounting from Universitas 17 Agustus 1945 and Master of Accounting from Universitas Airlangga. He is now pursuing her Doctoral Degree in Universitas Airlangga focusing on Accounting. Her research interests are in the field of Accounting, Auditing, Forensic Accounting, and Tax.

Frenky Yusuf is a Lecturer in Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor degree of Accounting from STIESIA and Master of Accounting from Universitas Airlangga. Her research interests are in the field of Accounting System, Finance, and Tax.

Anik Mubiatiningrum is a Lecturer in Faculty of Economics and Business Universitas Narotama Surabaya. He got a Bachelor degree of Accounting from Universitas Airlangga and Master of Accounting from STIESIA. Her research interests are in the field of Accounting, Finance, and Tax.

Prof. Dr. Abdul Talib Bin Bon Is Professor Management From Faculty Management Of Technology And Private Vocational School, Department Of Position Position And Manufacture Of Field Of Expertise, Economics, Business And Management, Operations Management. Field Of Specialization Operations Research / Management, Qualification Institution 2008 Doctor Falsafah Computer Science Universite De La Rochelle, 1998 Graduate Private Vocational School Of Universiti Kebangsaan Malaysia, 1991 Youth Mechanical Private Vocational School Universiti Technology Malaysia, Year 1986 Malansia Mechanical Diploma Of Mechanical Teachers.